





THE MARINE CORPS COMPTROLLER:  
A SUBJECTIVE EVALUATION

by

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## PREFACE

Comptrollership, as a function, was conceived and lactated by private industry and has recently been adopted by the military services. As with all new concepts when they are transferred from one environment to another emphasis is placed upon a functional basis and not a personnel basis but for the transfer to be successful the concept must have a leader in its new environment.

The purpose of this thesis is therefore to provide an ameliorator to the commanding officer and the potential comptroller in their understanding of the necessary criteria needed by the comptroller to successfully discharge his responsibilities as the comptroller and as the leader in the field of financial management. In this thesis the comptroller will be viewed as an individual with a dual personality; an individual occupying a position and an individual as a leader in the field of financial management.

It may be noticed that the substance of this thesis is not new but has been said many times before. It is a compilation of distracted thoughts on the qualities and traits of a comptroller and of a leader and it is hoped that this review will be of benefit to the commanding officer in selecting his comptroller and to the comptroller in furthering the theory of financial management within the Marine Corps.



The opinions expressed concerning the qualities necessary for the Marine comptroller are those of the writer and do not reflect opinions of the Marine Corps or Marine Corps personnel contacted in preparation of this paper. The excellent cooperation of the Fiscal Division of Headquarters Marine Corps and the personnel contacted therein, is hereby gratefully acknowledged.







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## CHAPTER I

### HISTORICAL BACKGROUND OF THE MARINE COMPTROLLER

#### Legislative

The formal recognition of comptrollership within the military departments is of recent origin but comptrollership as a concept appeared in an embryonic state in the War and Navy Departments as a result of the passage of the Budget and Accounting Act of 1921. In part: this act established the Bureau of the Budget within the Executive Department and required the military departments to submit their annual budgets to the Bureau of the Budget instead of directly to Congress. In this we have the beginning of indirect financial controls over the military departments in that budgetary reporting procedures are now subject to the authority of the Bureau of the Budget.

Financial management again came to the fore when in 1948 the Voorhees Committee, composed of progressive executives from industry reviewed the fiscal organizations of the National Military Establishment and made suggestions for improvement in the fiscal and budgeting procedures. This committee recommended the integration of all financial and accounting activities of the Department of Defense into one organization under

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## ARTS

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the direction of a Comptroller.<sup>1</sup>

The most significant study of financial management and government costs within the Department of Defense was conducted by the Commission on Organization of the Executive Branch of the Government, headed by former President Herbert Hoover. The Commission, in speaking of costs, stated: "The budget and appropriation process is the heart of the management and control of the executive branch. There is a great need for reform in the method of budgeting and in the appropriation structure." The commission further recommended:

- (a) that the office of Comptroller in the office of the Secretary of Defense be established. . . .
- (b) that the budget organizations of each of the three military departments be organized along lines similar to the budget organization in the office of Secretary of Defense and placed under the Secretary or an assistant Secretary of each service. Accounting, reporting, and administrative management should also be placed under the same individual. In case the budget officer is a military man he should have a permanent civilian deputy.<sup>2</sup>

This study provided the spark that was not to die until the enactment of Title IV of the National Security Acts Amendments of 1949. The stated purpose of this amendment was the "Promotion of Economy and Efficiency Through Establishment

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<sup>1</sup>Voorhees Committee, Report on Fiscal Management of the National Military Establishment (Washington: Government Printing Office, 1943).

<sup>2</sup>Hoover Commission Task Force, Report on the National Military Establishment and Budgeting and Accounting in the Federal Government (Washington: Government Printing Office, 1948-49).





of Uniform Budgetary and Fiscal Procedures and Organizations."<sup>3</sup> It provided for the establishment of a Comptroller in the Department of Defense in the capacity of an Assistant Secretary and the establishment of Comptrollers in each of the three military departments. The framers of this legislation also provided a brief summation of the functions of the Comptroller which are contained in Sec. 401 (b) and is as follows:

The Comptroller shall advise and assist the Secretary of Defense in performing such budgetary and fiscal functions as may be required to carry out the powers conferred upon the Secretary of Defense by this Act, including but not limited to three specified in this subsection. Subject to the authority, direction, and control of the Secretary of Defense the Comptroller shall--

- (1) Supervise and direct the preparation of the budget estimates of the Department of Defense; and
- (2) establish, and supervise the execution of . . .
  - (A) principles, policies, and procedures to be followed in connection with organizational and administrative matters relating to--
    - (i) the preparations and execution of the budgets,
    - (ii) fiscal, cost, operating, and capital property accounting,
    - (iii) progress and statistical reporting,
    - (iv) internal audit, and
  - (B) policies and procedures relating to the expenditures and collection of funds administered by the Department of Defense; and
- (3) establish uniform terminologies, classifications and procedures in all such matters.<sup>4</sup>

The Secretaries of the three military departments also were directed to

cause budgeting, accounting, progress and statistical reporting, internal audit, and administrative structure and managerial procedures relating thereto in the department of which he is the head to be organized

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<sup>3</sup>Public Law 216, 81st Congress, 1st Session, approved August 10, 1949, An Act to Reorganize Fiscal Management in the National Military Establishment to Promote Economy and Efficiency and for other Purposes (Washington: Government Printing Office, 1949).

<sup>4</sup>Ibid., see 401 (b).





and conducted in a manner consistent with the operations of the Office of the Department of Defense.<sup>5</sup>

Another provision of major significance in the Act is the requirement that the budget estimates of the Department of Defense be prepared, presented and justified

to account for and report the cost of performance of readily identifiable functional programs and activities, with segregation of operating and capital programs. So far as practicable, the budget estimate and authorized programs of the military departments shall be set forth in readily comparable form and shall follow uniform pattern.<sup>6</sup>

Thus with the enactment of Public Law 216 we find that the foundation for financial management within the Department of Defense has been laid and thus the steps have been set for the development of Comptroller organizations and the development of a performance type budget.

#### Department of Defense

In complying with the instructions and responsibilities as set forth in Title IV, Public Law 216 of the 81st Congress, as amended, the Secretary of Defense on 27 September 1950, issued a memorandum, directive in nature, to the Secretaries of the Army, Navy, and the Air Force. This memorandum placed requirements upon the departments wherein the outcome would be a close continuity of comptrollership functions within the Department of Defense.<sup>7</sup>

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<sup>5</sup>Public Law 216, op. cit.

<sup>6</sup>Ibid., see 403 (a).

<sup>7</sup>Memorandum, Secretary of Defense to the Secretaries of the Army, Navy, and Air Force, September 27, 1950, p. 2.





It is interesting to note that this memorandum was issued subsequent to the publication of directives or charters establishing comptroller organization by the three military departments. We must therefore assume that the intent of this memoranda was to establish uniformity of comptroller organizations throughout the Department of Defense and this assumption may be substantiated by the subsequent revisions of the original directives or charters, by the three military departments.

To further emphasize the significance of Title IV, the "McNeil White Paper" commented as follows:

This constituted the first comprehensive legislative recognition of the nature of the financial management problem in the Department of Defense and provided a pattern for meeting it. This legislation identified the above-mentioned functions as basic to financial management and established specific approaches for their development and application. It also established a pattern for the military departments and for the Department of Defense as a whole to effect supervision over the field of financial, and to establish consistency and uniformity in such matters throughout the Department of Defense.<sup>8</sup>

#### Department of the Navy

Pursuant to Title IV, Public Law 216, the Secretary of the Navy on 1 June 1950 established the office of the Comptroller of the Navy. The Charter of the Comptroller of the Navy states:

#### Duties and Responsibilities of the Comptroller of the Navy

The mission of the Comptroller, under the authority of the Secretary of the Navy, is to formulate principles and policies and to prescribe procedures in the areas of budget, fiscal, accounting, audit, progress and

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<sup>8</sup>"Financial Management in the Department of Defense" (Unpublished. Office of Assistant Secretary of Defense (Comptroller), November, 1954), p. 7.





statistical reporting throughout the Department of the Navy to the end that their use will result in meeting the operating and planning requirements of management with efficiency and economy. In general, the Comptroller will function in a staff capacity, except in specific cases when operations are required in the discharge of his statutory responsibilities, or by specific directive of higher authority. Examples of these exceptions are: The conduct of audits, the provision of financial assistance to defense contractors, and the performance of central accounting operations.

The Comptroller is directly responsible for budgeting, accounting, progress and statistical reporting, auditing, providing financial assistance to defense contractors, and for the administrative organization structure and managerial procedures relating to such responsibilities within the Department of the Navy.<sup>9</sup>

We have already seen that subsequent to the publication of the charter the Secretary of Defense issued his memorandum to bring continuity among the Comptroller divisions of the three military departments but this did not end the Navy's disconcertment with this new infant, "Comptroller." Also of importance was the need for revision of the appropriation structure in order to submit annual budgets in readily identifiable functional programs and activities.

Title IV Public Law 216 established Comptroller organizations in the higher echelons of the military departments but it did not require the establishment of Comptroller organizations at the bureau or field activity level, nor did the Secretary of the Department of Defense establish or place the requirement of establishing Comptroller organizations at these levels. Initially the policy of the Navy was to "foster and encourage the appointment of Comptrollers at bureau and field

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<sup>9</sup> NAVCOMPTINST 5430.1A, "Current Charter of the Comptroller of the Navy" (July 6, 1956).





activity level, where warranted, rather than direct the establishment of such positions."<sup>10</sup> However this policy left much to be desired and in November of 1953 the Secretary of the Navy published SECNAV Instruction 5400.4 which the purpose of which was stated as follows:

. . . is to promulgate policies on the establishment of Comptroller organizations in the bureaus, headquarters, offices, major administrative fleet commands, and field activities of the Navy and Marine Corps.<sup>11</sup>

The instruction further stated that:

The chiefs of bureaus and offices, Navy Department, the Commandant of the Marine Corps, and appropriate administrative commanders may within their discretion direct the establishment of a comptroller organization for an activity under their command or management control, or authorize the commanding officer to establish a comptroller organization on his own initiative.<sup>12</sup>

and also that:

Comptroller organizations should be established in bureaus, offices, and field activities where the size, scope, and complexity of fiscal operations justify the need.<sup>13</sup>

Here in the language of the instruction we find that the Secretary of the Navy is still attempting to foster and encourage the establishment of comptroller organizations in the bureau and field activities rather than directing their establishment. But on further investigation we find that the

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<sup>10</sup>Letter, Assistant Secretary of the Navy for Air to Ismar Baruch, U. S. Civil Service Commission, December 10, 1951.

<sup>11</sup>SECNAV INSTRUCTION 5400.4 to all Ships and Stations, dated 18 November 1953.

<sup>12</sup>Ibid.

<sup>13</sup>Ibid. (Enclosure 1, p. 2).





Secretary states his policy as follows:

It is the policy of the Secretary of the Navy to establish comptroller organizations in all bureaus and offices, Navy Department, Headquarters, Marine Corps, and major activities of the Navy and Marine Corps.

On the one hand we have language attempting to foster the furthering of comptrollership but on the other hand we have a statement of policy from a senior to his subordinates. In this we find that the Secretary of the Navy has attempted not to interfere in those areas associated with command responsibility but in order to bring continuity within the Naval establishment he has stated his policy which in military usage is an implied command.

#### Marine Corps

On 1 July 1953, prior to the publication of SECNAV INSTRUCTION 5400.4, the Commandant of the Marine Corps established the "Fiscal Division, Headquarters, U. S. Marine Corps." The Commandant delegated such authority and assigned certain responsibilities to the Fiscal Director as follows:

The Fiscal Director, Marine Corps, is hereby authorized and empowered to act for me, and he shall be my agent, in all fiscal matters within the cognizance of the Marine Corps, subject to such plans and instructions as I may issue from time to time, and he shall have complete responsibility for recording, reporting, and administering all appropriated funds and imbursements thereto made available to me for the operation and support of the Marine Corps in pursuance of such plans and instructions.

This is intended to and does constitute an automatic allocation to the Fiscal Director of such funds as may from time to time be made available to me by copy of appropriation warrant, transfer document, or by any other authorized means whatsoever. In addition, this letter constitutes due authorization for the Fiscal Director to take such further actions as may be necessary





in the administration of and the reporting of the aforesaid funds in advancement of such plans and instructions as I may effect from time to time.<sup>14</sup>

The Commandant's policy on the establishment of Comptroller Organizations at the field level activity was one of gradual evolvement wherein Marine personnel could become indoctrinated with this new concept of comptrollership. It was estimated that full implementation would be accomplished in three years.

Upon receipt of SECNAV INSTRUCTION 5400.4 the Commandant of the Marine Corps wrote a letter to all Commanding Officers advising them of Marine Corps policy with respect to its interpretation and implementation.<sup>15</sup> The establishment of Comptroller organizations was justified if the fiscal workload warranted such action; this was left to the discretion of the Commanding officers. If the workload did not warrant the establishment of a Comptroller organization, these fiscal functions should be assigned to various staff officers.

In April of 1954 the Marine Corps published instructions to field activities relating to fiscal accounting and reporting instructions.<sup>16</sup> Again, this publication did not prescribe Comptroller organizations for field activities. It was still

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<sup>14</sup> Commandant of the Marine Corps letter to the Fiscal Director, dated July 1, 1953.

<sup>15</sup> Commandant of the Marine Corps letter to all Commanding Officers, dated 9 December, 1953.

<sup>16</sup> "Field Accounting and Reporting Instructions for Appropriation Marine Corps Troops and Facilities," (NAVMC 1092-FD, Headquarters, Marine Corps, Department of the Navy, Washington, D. C., 1954).

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the Marine Corps policy to encourage the progressive development of comptrollership rather than to enforce an accelerated development. It was felt that by prescribing a stereotyped financial organization to field commanders at this time would restrict their initiative in the solution of local problems resulting from this new responsibility. This publication did promulgated instructions to the field activities concerning the revised appropriation structure in the Marine Corps and it also explained the responsibilities of subordinate commanders in the field of financial management to include budgeting, accounting, reporting, and related administrative functions.

The years 1954 through 1956 was a period of trial and error wherein Headquarters Marine Corps maintained surveillance over the various organizational structures established by subordinate commanders. This period wherein the various field commands were allowed complete freedom in tailoring their organizations to fulfill the requirements of their new financial management responsibilities was quite successful but there proved to be a definite lack of uniformity in organizational structures. The prevalent problem among the commands proved to be a lack of internal control and coordination mainly because of inconsistent grouping of financial management functions under one supervisor.

In March of 1956 the Commandant issued instructions pertaining to the establishment of Comptroller organizations at certain Marine Corps installations.<sup>17</sup> This was necessary

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<sup>17</sup> Marine Corps Order 5450.2, "Establishment of Comptroller Organizations at certain Marine Corps Field Activities" dated 12 March 1956.





in order to comply with SECNAV Instruction 5450.2 and to provide for a fully coordinated Comptroller staff service at the field activity level. This order directed that comptroller organizations were to be established at the following field activities:

1. Marine Corps Schools, Quantico, Virginia
2. Fleet Marine Force, Atlantic
3. Fleet Marine Force, Pacific
4. Marine Corps Base, Camp Lejeune, North Carolina
5. Marine Corps Base, Camp Pendleton, California
6. Marine Corps Recruit Depot, San Diego, California
7. Marine Corps Recruit Depot, Parris Island, South Carolina
8. Marine Corps Supply Center, Albany, Georgia
9. Marine Corps Supply Center, Barstow, California
10. Marine Corps Clothing Depot, Philadelphia, Pennsylvania.

The order prescribed a framework upon which the activity commanders were to base their Comptroller organizations because it was thought that it would be impractical to prescribe one organizational pattern to fulfill the fiscal responsibilities of all the aforementioned installations. Although latitude was left to Commanders as to the organization certain other principle were mandatory.

The comptroller organization was to be headed by an officer of the rank of Colonel having general staff status and reporting directly to the Commanding Officer. The Comptroller functions were divided into three areas: budgeting, accounting, and progress reports and statistics. The accounting functions were to be headed by an Accounting Officer who was to supervise: cost accounting, disbursing, appropriation accounting, stores accounting, plant accounting, and civilian payroll and timekeeping.<sup>18</sup>

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<sup>18</sup>Ibid.

in view of the fact that the investigation was in progress at the time of the discovery of the evidence. The investigation was conducted by the following persons:

1. Mr. J. Edgar Hoover, Director, Federal Bureau of Investigation
2. Mr. Clegg, Chief of the Bureau of Investigation
3. Mr. Glavin, Chief of the Bureau of Investigation
4. Mr. Ladd, Chief of the Bureau of Investigation
5. Mr. Nichols, Chief of the Bureau of Investigation
6. Mr. Rosen, Chief of the Bureau of Investigation
7. Mr. Tracy, Chief of the Bureau of Investigation
8. Mr. Carson, Chief of the Bureau of Investigation
9. Mr. Egan, Chief of the Bureau of Investigation
10. Mr. Gurnea, Chief of the Bureau of Investigation
11. Mr. Hendon, Chief of the Bureau of Investigation
12. Mr. Pennington, Chief of the Bureau of Investigation
13. Mr. Quinn, Chief of the Bureau of Investigation
14. Mr. Nease, Chief of the Bureau of Investigation
15. Mr. Gandy, Chief of the Bureau of Investigation

The above mentioned persons were in the city of New York at the time of the discovery of the evidence. The investigation was conducted by the following persons:

1. Mr. J. Edgar Hoover, Director, Federal Bureau of Investigation
2. Mr. Clegg, Chief of the Bureau of Investigation
3. Mr. Glavin, Chief of the Bureau of Investigation
4. Mr. Ladd, Chief of the Bureau of Investigation
5. Mr. Nichols, Chief of the Bureau of Investigation
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7. Mr. Tracy, Chief of the Bureau of Investigation
8. Mr. Carson, Chief of the Bureau of Investigation
9. Mr. Egan, Chief of the Bureau of Investigation
10. Mr. Gurnea, Chief of the Bureau of Investigation
11. Mr. Hendon, Chief of the Bureau of Investigation
12. Mr. Pennington, Chief of the Bureau of Investigation
13. Mr. Quinn, Chief of the Bureau of Investigation
14. Mr. Nease, Chief of the Bureau of Investigation
15. Mr. Gandy, Chief of the Bureau of Investigation

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A further elaboration of organization and functioning of the staff in financial planning and administration occurred in January 1958 when the Commandant of the Marine Corps issued Marine Corps Order 5450.2A.<sup>19</sup> This order was directed to all Commanding Officers and provided guidance supplemental to the Marine Corps Staff Manual on the organization and functions of the staff in the execution of the commander's financial management responsibilities. The establishment of a comptroller organization at nonprescribed activities is still left to the discretion of the Commanding Officer but we have an elaboration of the comptroller's general staff duties as follows:

The Comptroller--Plans, coordinates and supervises matters pertaining to the broad areas of financial management to include appropriated and non-appropriated fund activities. His powers includes planning for, and coordination and supervision of the following:

(1) Budgeting--Guidance and instructions for budget matters; review of the source requirements and justifications of the various programs of the command; compilation of the annual budget; recommending allocation of funds available for approved operating programs (including pay of civilian personnel), and revisions thereof when required; preparation of appropriate budget directives and instructions; initiation of action for financial adjustments required by changes in amount of funds made available; and improvement of financial efficiency.

(2) Accounting--Maintenance of required records, including records of obligations and expenditures against allotments and project orders; maintenance of records for the plant property account and for financial transactions of all classes of property; for civilian pay, leave and retirement; preparation of accounting reports; supervision of cost accounting operations; submission of property

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<sup>19</sup>Commandant of the Marine Corps, Order 5450.2A. "Organization and Functioning of the Staff in Financial Planning and Administration" (Washington, D. C.: Department of the Navy, January 17, 1958).





returns; supervision of timekeeping operations; and preparation of civilian payrolls.

(3) Disbursing--Payment of civilian payrolls; payment of public vouchers and military payrolls; issuance of savings bonds; and preparation of disbursing reports and returns.

(4) Progress and Statistics--Develop guides and criteria for the collection and coordination of statistical data; supervise the preparation of special statistics.<sup>20</sup>

In addition to explaining the general staff duties of the Comptroller the order further defines the general duties of the accounting officer, disbursing officer and fiscal officer as members of the special staff. The order further increased the list of activities required to have a formal comptroller organization. Marine Corps Base, Twentynine Palms, California and Camp Smedley D. Butler, Okinawa were the new additions to the previous list of activities required to have a formal comptroller organization but unlike the previous activities wherein the Comptroller's rank was to be Colonel these two additions were to be manned by a Lieutenant Colonel.

#### Summary

This chapter has followed the development of the Marine Comptroller from his legislative conception through the directives of the Defense and Navy Departments concluding with the assignment of billets, functions and duties at various field activities by the Commandant of the Marine Corps. Through all the orders, directives and instructions there is a noticeable void in expression as to the selection of personnel to fill the comptroller billets and what characteristics, qualities or

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<sup>20</sup> Ibid.





traits should they possess or acquire in order to successfully discharge their responsibilities. SECNAVINST 5400.4 states simply and briefly, that the qualifications of the comptroller should be as follows:

2. Qualifications

a. The complex and continuing nature of the comptroller function is such that the qualifications of an officer or civilian appointed as the comptroller are most important to the effective discharge of his responsibilities. The officer or civilian so appointed should have had broad experience with operating programs and problems and general management responsibilities. He should have keen analytical ability and be capable of making discriminating judgments as well as be able to express concisely and effectively his conclusions and recommendations in either written or verbal form.<sup>21</sup>

Are these qualifications peculiar only to the comptroller or would they apply to all officers assuming a position on a general staff? Upon inspection it would appear that these qualifications are prerequisites for all staff billets. It is with this lack of guidance, in relation to the prerequisite skills, experience and aptitudes of the potential Marine Comptroller, to the commanding officer that the following chapter will be devoted.

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<sup>21</sup>

SECNAV INST 5400.4, op. cit., Enclosure (1)



## CHAPTER II

### QUALITIES NECESSARY TO SERVE AS A COMPTROLLER

"What does a man need, in terms of skills, experience, and aptitudes, to serve well as a comptroller?"<sup>1</sup>

This is a pertinent question to the commanding officer. Periodically he must consider the relative qualifications of several officers who are available to replace a comptroller who is leaving his staff for another assignment. This question is also pertinent to the man who is offered an opportunity to serve as a comptroller. His long-run success depends upon his ability and willingness to appraise his own capacities against the requirements of this position.

The relative newness of the position in the Marine Corps has so far prevented development of firm criteria for selecting individuals who can serve effectively as comptrollers. A common understanding of the role of comptroller has not developed to guide commanding officers in their selection and to aid those responsible for assignments and career development in providing advisory assistance.

This lack of firmly established criteria has caused

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<sup>1</sup> Department of the Army, The Comptrollers Guide, Pamphlet No. 35-10 (July 1956).



# THEORY OF THE JURY

It is a well known fact that the jury is a body of men and women, who are sworn to give a verdict according to the evidence presented to them. This is a simple statement of the fact, but it is also a statement of the principle of the jury system. The jury is a body of men and women, who are sworn to give a verdict according to the evidence presented to them. This is a simple statement of the fact, but it is also a statement of the principle of the jury system. The jury is a body of men and women, who are sworn to give a verdict according to the evidence presented to them. This is a simple statement of the fact, but it is also a statement of the principle of the jury system.

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THEORY OF THE JURY

THEORY OF THE JURY

the placing of undue emphasis on factors of doubtful importance, e.g., ability to work with figures. It has engendered disagreement as to the nature of the position and the capabilities required.

This problem has also been recognized in the Army and to fill the gap this service has stated in summary terms the following criteria as being the qualifications a potential comptroller should possess:

1. The viewpoint of an executive.
2. Specific technical qualifications.
3. Unique personal capacities.
4. The traits of a staff man.<sup>2</sup>

The Army does elaborate these criteria but with a broad brush treatment; therefore, the impression received is that these qualifications are indicative of all officers of comparable rank to that of a comptroller.

The Navy also has ventured to state the qualifications desirable in a comptroller but are more subjective in their description than was the Army. The Navy states:

The complex and continuing nature of the comptroller function is such that the qualifications of an officer or civilian appointed as the comptroller are most important to the effective discharge of his responsibilities. The officer or civilian appointed should have broad experience with operating programs and problems and general management responsibilities. He should have keen analytical ability, be capable of making discriminating judgments, and be able to express concisely and effectively his conclusions and recommendations in either written or verbal form.<sup>3</sup>

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<sup>2</sup>Ibid., p. 67.

<sup>3</sup>Navy Comptroller Manual (Washington: Government Printing Office), Volume 1, para. 012201.





To gain the advantage of another outlook on this problem let us revert to the mother of comptrollership "private industry" and see what thoughts she has on the desirable elements in a comptroller.

T. F. Bradshaw in his book Developing Men for Comptrollership lists the following personality traits and skills which make a desirable comptroller:

(A) Personality Traits:

1. An orderly mind which seeks causes and can find a pattern of meaning in a mass of facts.
2. Perspective to distinguish the important from the unimportant; perspective to view the operations of each department in relation to the whole business, and the operation of the business against the industry or the economy.
3. An objective mind which can evaluate the various conflicting forces within a business.
4. Patience to build a foundation of facts and figures for each business problem; patience to persuade and indoctrinate rather than to order.
5. A personality which inspires confidence in people; a personality which enjoys meeting and working with people.
6. A high degree of salesmanship to sell the tools of control to operating departments.

(B) Skills and abilities needed by the comptroller:

1. A knowledge of the functioning of all departments of his company, their interrelationships and objectives, a knowledge of control points and figure needs throughout the organization.
2. "Administration" ability--the ability to "pull" in an organization and the ability to get things done through people.
3. Should have specialized skills and knowledge of accounting, statistics, and other figure know-how.<sup>4</sup>

A similar viewpoint of the qualifications of the comptroller is that expressed by Heckert and Willson in their

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book Controllershship:

A. Qualifications:

1. A general understanding of the industry of which his company is a part and of the social, economic, and political forces directly related thereto.
2. A thorough knowledge of his own company, its history, policies, program, organization, and to a considerable extent its technical operations.
3. An understanding of the basic problems of organization planning and control.
4. An understanding of the basic problems of production, distribution, finance, and personnel management.
5. The ability to analyze and interpret accounting and statistical data in such a manner that they become a basis for action.
6. The ability to express ideas clearly in writing (and in proper English).
7. A thorough knowledge of accounting principles and procedure and the ability to direct statistical inquiry.<sup>5</sup>

Heckert and Willson also mention the desirable personality traits as, "the ability to get along with people, the ability to exercise unlimited patience, the ability to respect other men's ideas and opinions, and the practice of thinking problems through to the end."<sup>6</sup>

As the various opinions of the foregoing writers on required traits, qualities and skills of the comptroller are viewed as a whole, a noticeable pattern begins to form. It is evident that if the comptroller is to be worthy of his position as the adviser to top management on financial management, he must have executive ability and the outlook of top management.

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<sup>5</sup>J. Brooks Heckert and James D. Willson, Controllershship the Work of the Accounting Executive (New York: The Ronald Press Co., 1952), p. 12.

<sup>6</sup>Ibid., Chapter 2.





It becomes increasingly clear that persons who serve as comptrollers must possess, first of all, a broad point of view. As a member of the general staff the comptroller assists, and is part of, the top management of the command to which he is assigned. He supplements and aids the commanding officer and the principal operating officials. He must be capable of viewing their extensive responsibilities and their inter-relationships. Only by seeing the whole can he aid the members of this top management group.

The comptroller who possess such a broad point of view will be concerned with basic objectives, missions and policies of the command to which he is assigned. He will be responsible for a myriad of accounts, reports, procedures and studies but he must be capable of seeing beyond these minutiae of this field of endeavor and viewing each in terms of the contribution to be made in accomplishing the objectives of the command.

His is a task to marshall the skills of his staff and each of the new tools and techniques that make up the Marine Corps managerial system toward accomplishing the command's objective and missions; therefore he must possess a positive and purposeful outlook. He should visualize the comptroller's task as that of looking to the future and bringing about those improvements in organization, in methods and procedures, in work planning, and in managerial controls that will better ensure accomplishment of objectives and missions at lower costs.

The comptroller must possess the capacity to develop and utilize a highly skilled professional staff. The people in





his departments have to be more skilled than he in each of the techniques he uses--budgeting, management engineering, work measurement, accounting, statistics, program review and analysis and applicable areas. He must be capable of delegating authority to his assistants, of integrating their respective skills into a coherent whole, and of effectively stimulating the exercise of their initiative, imagination, and professional skills.

He should have a sufficient knowledge of the procedures and techniques employed by the specialists on his staff, the accountants, the budget analysts, the management analysts, the cost accountants and the reports control officer. He should understand the key elements of each field of specialization and recognize their interrelationships.

As the comptroller is a staff man, he must in many instances accomplish his ends without the use of authority; he will persuade, stimulate, suggest, and motivate but he cannot order. He must therefore be reasonably content to serve as a staff man. To effectively function as a staff man the comptroller requires the ability to understand and deal effectively with other men of equal or greater status or rank. He must possess the ability to recognize when to compromise and to accept the viewpoint of others when methods rather than principles are at issue. He must be able to strike a balance between a theoretically perfect application of techniques and a practical advance in methods or operations.

The personal qualifications are of special importance



in the selection of potential comptrollers. He must demonstrate especial skill in communications. He must be able to make others understand and be convinced and on the other hand, he must be able to listen well.

The comptroller's job involves creative, original thinking. He need not be brilliant but he should possess above average intelligence. He must have practical intelligence, judgment and be capable of thinking analytically and logically. He must possess imagination to aid his colleagues in solving organization and management problems.

The comptroller should possess the ability to utilize fact-finding processes in solving everyday management problems. He should have the capacity to approach new problems by assembling all pertinent facts and analyzing them to discover solutions which experience alone would not dictate.

He should have the capacity to think and act objectively and with emotional stability; this involves patience and the capacity to view each problem with a freedom from prejudice or bias that insures considered, balanced judgment and wins the respect of those about him.

Above all the potential comptroller must have a thorough understanding of the Marine Corps, its missions, and its organization. Although the comptroller is a shore establishment billet the potential comptroller must have had extensive duty in the Fleet Marine Forces; he must thoroughly realize that shore activities are justified by the service they provide to the fleet units and are not an end unto themselves.



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Only among those officers who have advanced to the rank or status that merits his assignment as a comptroller and who has manifested especial interest in the formulation of objectives, program and budget development, program review, management improvement and the design of organizations are those best suited for assignment as comptrollers.





### CHAPTER III

#### PERSONAL QUALITIES NECESSARY TO SERVE AS A LEADER IN THE FINANCIAL MANAGEMENT MOVEMENT

Until now this thesis has spoken of those qualities which are desirable in a potential comptroller in relation to the position and the capacities required to man that position. This chapter will then be a development of the personal qualities necessary for the potential comptroller in his role as a leader; a leader, of the financial management movement, to those people whom he is supporting and to those people whom he is supervising.

The questions "What is leadership?", "Can leadership be defined?" and "What are the qualities of leadership?", may be asked and rightfully so. These are questions that have been asked for untold years and many thesis have been written attempting to answer them. Psychologists are more pessimistic in their views toward this subject than military men. Two psychologists, Stanley B. Williams and Harold J. Leavitt in their article "Group Opinion as a Predictor of Military Leadership," say: "It appears to be some elusive combination of abilities which varies from person to person, from group to group, and possibly from moment to moment. Unfortunately the most valid statement we can make about the qualities of

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THE HISTORY OF THE  
CITY OF NEW YORK

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leadership is that we know little about them."<sup>1</sup>

An example of the more optimistic view of the military services on defining leadership may be shown by quoting from the textbook used for the instruction of midshipmen at the U. S. Naval Academy; it says:

Leadership may be defined as the art, science, or gift by which a person is enabled and privileged to direct the thoughts, plans, and actions of others in such a manner as to command their obedience, their confidence, their respect, and their loyal cooperation. This definition combines the modern concept that the practice of leadership embodies the scientific approach, and is not strait jacketed in the philosophy that it is an art or a gift with which a leader is endowed from birth.<sup>2</sup>

As to the attitude of the naval service on the personal qualities of leadership let us quote from Admiral Burke's article "Moral Leadership in Action,"<sup>3</sup> wherein he outlines personal qualities which he considers common to all types of leaders. These are:

- a. Self-confidence
- b. Knowledge
- c. Enthusiasm
- d. Ability to express oneself forcefully and clearly.  
(This implies both orally and written).
- e. Naval courage to eliminate subordinates.
- f. Willingness to do something about a cause.

This paper will adopt the more objective view of the naval service wherein the comptroller is in a particular group

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<sup>1</sup>G. G. Browne and Thomas S. Cohn, The Study of Leadership (Danville: The Interstate Printers and Publishers, Inc., 1958), p. 135.

<sup>2</sup>Naval Leadership, U. S. Naval Institute 1959, p. 1.

<sup>3</sup>Selected Readings in Leadership, U. S. Naval Institute, 1957, pp. 11-16.





and desirable criteria may be established for his role as a leader in the field of financial management.

In reading this thesis the potential comptroller must remember that the study of personal character traits can be meaningful only if he performs a critical self-analysis of his own character with a determination to correct deficiencies which this self-analysis reveals. This connotes a willingness on the individual's part to recognize certain character trait deficiencies as well as the determination to correct these deficiencies. The self analysis of the individual's personal character traits should not be limited merely to a personal self-searching, but should also involve an analysis of himself by others.

The aim of the following discussion will be to present a comprehensive picture--a synthetic model--of all the ideally desirable qualifications. The task of self-cultivation in leadership qualities is thus to be viewed as a helping to strengthen those traits which may at one time or another be brought into use.

#### A Sense of Purpose and Direction

A quality which is clearly prominent in every good leader is a strongly developed sense of dominant purpose and direction. The leader is one who knows with greater than average strength of conviction what he wants to get done and where he wants to go.

He must possess clarity and precision as to the objectives, purposes or aims that he desires for himself and his group, and that he holds these deeply enough and permanently





enough to see them well on the way to being realized. Purposefulness to be effective requires that the aims sought are: (1) definite; (2) readily communicable to others; and (3) vigorously, persistently and enthusiastically sustained by the leader.

Purposes arise in one of three typical ways. First, the purpose is given by a going group, and the directing person is chosen as the one to give the lead in realizing it. Second, the purpose is partly given and the leader, however he may arise has the opportunity to broaden and enrich it. Third, the leader has to a considerable extent formulated the purpose and leads by virtue of his ability to rally others to it.

#### Enthusiasm

The mere presence of a sound purpose is obviously not enough. It must be felt to be sound by all. In other words it must be surcharged with a dynamic emotion, with a hopefulness, with a will to win and an abounding, robust sense of joy in the job. It is something like this which is meant by enthusiasm. And this too is an essential attribute. It is important because it is self-sustaining, and also because it is contagious. Beyond a limited point it cannot be faked. Its genuineness is quickly sensed.

Where the leader has real vigor on the physical side and definiteness of objective on the mental side, enthusiasm is the normal offspring. This does not mean that enthusiasm cannot be deliberately increased. It means that its creation is a derived fact and that out from the springs of great energy



and of deep intellectual conviction will pour that emotional exhilaration which is essential for arousing others.

The good leader feels deeply, is emotionally primed and has a power to summon and to elevate the desire of others which wholly transcends the national level. Good leaders are enthusiasts. They are in their measure possessed, caught up, instruments of a cause or power which uses them. They feel themselves commanded by a power and strength which they in turn command. It is perhaps not without significance that the word, enthusiasm, originally came from Greek words which meant possessed and inspired by some divinity.

### Integrity

People must be able to trust their leaders. They want to feel that their interests are safe in the leader's hands--that he will not betray them, or sell out, or get tired of serving them. They want to be confident that he is not going to offend them or their sense of the fitness of things by conduct unbecoming to the position he holds or inconsistent with the esteem in which he is held. They want to feel a sense of solidity, of honesty, of reliability. "We can trust him" and "he keeps his promises" are tributes he must have earned.

In short, they want the leader to possess integrity.

Integrity originally means wholeness. The leader who can attain within himself a unity or wholeness of drive and outlook will possess integrity. The acquiring of this quality is thus no little thing, and the process requires no minor adjustment. It is a major problem of the whole life philosophy





and character of the individual. It is a question of the leader's capacity to be loyal to the basic demand for loyalty itself.

### Technical Mastery

In every organization or group there are many definite, particular activities to be carried through. The normal need for subdividing and functionalizing duties often proceeds to a point where the coordinating executive at the top cannot possibly pretend to a working knowledge of more than a fraction of the details. Even within staff departments and among department heads a multiplicity of minor tasks may remove the possibility of inclusive technical mastery by the titular head.

It must not be overlooked that in every leadership situation the leader has to possess enough grasp of the ways and means, the technology and processes by means of which the purposes are being realized, to give wise guidance to the directive effort as a whole.

It has long been recognized that the job of leading has its own special techniques, and that these are different in kind from the special techniques of directing or operating line or staff departments. Wherever it is found with the increasing size of an organization that the top executive posts require primarily a coordinative responsibility, then the leadership aspect comes at once to the fore as of major importance.

Briefly, the coordinative technique means ability to help formulate, transmit, interpret and supervise the working out of policies with people--with the members of the group from





top to bottom.

Some of the techniques of record-keeping, analysis of the results and the like, may differ greatly from one organization to another. But other elements will be common in many leadership positions. Problems as to who is to participate in policy formulation, what organized conference methods may be best for this purpose, how those who do not participate may best be informed and persuaded of the need for proposed new policies, delegation of responsibility and authority for doing specific parts of the work required to carry out a policy--these must be handled by the leader as integral parts of his special coordinating technique. And these are as much aspects of the leadership function as they are parts of the coordinative job, because they involve influencing people.

In general the principle underlying success at the coordinative task has been found to be that every special and different point of view in the group affected by major executive decisions should be fully represented by its own exponents when decisions are being reached. These special points of view are inevitably created by the differing outlook which different jobs or functions inevitably foster.

The more the leader can know at first hand about the technique employed by all in his group, the wiser will be his grasp of all his problems. His knowledge of the time factors involved in the work being done is, for example, helped by this. "How long should I expect this or that task to take?" is an important question for the leader to be able to answer. There is always danger that his sense of the pace at which tasks

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can be accomplished will be wrong and that he will be led either to ask the impossible or not demand enough.

Also, the effectiveness with which the purpose is being realized, may often be conditioned by the leader's technical grasp. He must at all times be able to answer the question "Are we getting our job done effectively?" And this means he should be familiar with standards of sound performance and related matters of technical import.

In this connection, it is important for the leader in many cases to know how to make use of technical experts. He should be able to select experts shrewdly, to stimulate them to do their best work and to use their findings judiciously without being overborne by them. The expert, it has been wisely said, should be on tap and not on top. And the good leader can greatly extend his area of effective work if he learns how to draw on experts while still keeping technical opinions in subordination to his own more inclusive and therefore truer perspective of what he and his group are trying to do.

Every potential leader will therefore do well to ask himself, "Do I know enough of the technique of this enterprise to gain the confidence of my followers and to realize our common purposes?"

"Do I know how to bring my followers into conference and council with me in ways to facilitate (1) the broadening of purposes when that is necessary and (2) the adoption of policies and plans of action which will achieve them surely and satisfactorily to all. In short, am I a good coordinator?"





"Do I understand the relation of the parts to the whole in the organization, so that I am not afraid of experts but am able to use them to make my own grasp more thorough?"

There is undoubtedly a fine respect which is accorded to the man who knows. Workers are always impressed when the department head can step up to a job and say to the worker, "Let me show you; it doesn't go that way; this is the way it's done;" and who then does it with skill and finish.

But the key to leadership lies in other directions. It lies in ability to make a team out of a group of individual workers, to foster a team spirit, to bring their efforts together into a unified total result, to make them see the significance of the particular task each one is doing in relation to the whole.

It is in this broader sense that the real skill of leaders is viewed. Where their past experience and training have been such that leaders can add to that skill proficiency at individual jobs in the organization, that is so much to the good. But it is not the determining factor. The task of leading is essentially and functionally different from the tasks requiring other specialized skills.

#### Decisiveness

Ultimately the leader has to get results. There must be action and accomplishment. The group objective must be measurably realized. This is vital. To cut across indecision with decision, to galvanize indifference into enthusiastic performance, to translate doubt of possibilities into the swing of going actuality--to effect these transitions is the





leader's peculiar prerogative and duty. "He did the job" is the tribute from which leadership cannot escape.

How he did it, what motives he summoned and what residuum of achieved satisfaction he has left with his followers--these too are intrinsic aspects of his success. But leadership is at a premium because so many people are loath to make irrevocable decisions, are tepid in their enthusiasms, timid in their faith in themselves and others, afraid of the burden of responsibility and undecided about their direction.

Emphasis on decisiveness is important because of the danger that the studiously and scientifically minded who are in posts of leadership will never stop taking evidence and accumulating and weighing facts.

The demand is that the leader should take human experience in hand and resolutely make it eventuate in the direction he believes it should take. Dangers of his arbitrariness, of stubbornness, of too great rigidity of method there will be real dangers to be guarded against. But the world waits, when it places individuals in positions of leadership, upon their readiness to act--forcefully, vigorously, effectively, and rightly if possible--but to act so that the rest of us may with a certain relief throw off the incubus of vacillation and act too.

At its best, the process of deciding is, psychologically, one of weighing evidence, picturing alternative eventualities and making a choice by which one is willing to stand. Soundness of judgment and courage in facing the outcome are two important conditions here.

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Ability to exercise judgment soundly can be developed. The elements to master here are the known elements of the reasoning process. If these are carefully followed, the resulting judgments are sure to be better than if no conscious attempt at reasoning is made. It will be necessary, therefore, to state briefly what the elements or steps in the process of reasoning are. They are as follows:

1. Recognition---of the problem to be faced.
2. Accumulation--of facts, of all possible data relevant to the problem at issue. The more complete the facts, the more likely is a sound answer to emerge.
3. Classification and arrangement--of all evidence into related groupings which should help to throw some light on a tentative answer.
4. Formulation of an hypothesis or trial solution--one which in the light of the facts seems a likely answer.
5. Corroboration--of this hypothetical answer to see if it holds water, commends itself to good sense, seems reasonable or, best of all, proves to work effectively in action. Admittedly in human affairs, as for example, in regard to many proposed reforms, this testing process may be a long one and it may be difficult or impossible to get sound appraisal of results in advance. Sometimes it is possible to establish a testing on a small scale which can be extended if results look promising.
6. Adoption or acceptance--of the hypothesis or trial solution as valid and useful, as long as the facts of the whole situation remain substantially the same and the results of applying the solution continue satisfactory.<sup>1</sup>

This is the process often spoken of as inductive thinking or as in the use of the scientific method in thinking. Judgments or choices made as a result of a careful following of these steps will be far sounder than the results of random selection. One great difficulty is that it is so often

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<sup>1</sup> O. Tead, The Art of Leadership (New York: McGraw Hill Book Company, Inc.), 1935.





impossible to know all the qualifying facts. And in human situations and problems we forget that what other people think and feel about the points at issue is just as important a fact as that their opinion may be wrong, no matter how they reached their conclusion.

The application of the process of rational deliberation to the solving of a specific question may present difficulties, but that does not lessen the value of the process in arriving at sound judgments.

Decisiveness is sometimes thought of as a peremptory quality of rapid and perhaps intuitive character. One certainly sees leaders who mistakenly think and act as if decisions must be quickly made in order to be impressive. Yet the appearance of rapidity is often deceptive. The leader by his complete immersion in the facts of his situation is frequently able to give a wise decision with what seems like great speed. But what appears to be an intuitive flash is often the result of deep prior reflection, or of an incubation of ideas which has been going on for some time. Or it may be that a quick decision is easy because similar issues have been satisfactorily met before.

It is important also to call attention to the manner and appearance with which the act of deciding is invested. The leader must not only be decisive; he must impress his followers with the fact that a decision has been reached and that hesitation, vacillation and questioning are over. He must act in a decided way and support his decision with a





confident and courageous attitude. He must look decided.

Nothing so betrays the leader as reluctance to stand behind, defend and pay the price of the course of action he has chosen to follow. He must be willing squarely to shoulder the responsibility; and it is at this point that many people reveal deficiencies which debar them from real strength as leaders.

Those who are going to lead should also be prepared in advance to realize that they cannot be right all the time. Only the man who never does anything never makes a mistake. Many leaders spend valuable time trying to save their faces over errors of judgment when a candid admission of error and a fresh start would be preferable to their followers. They hold to the view that a change of mind, a shift of plans, an altering of objectives is a sign of weakness. Nothing could be more mistaken. One proper aspect of decisiveness is to know when a wrong decision has been reached and to decide to change. How that new decision is to be conveyed to followers is a point to be carefully thought through in each particular situation. But done in the right way it does not lessen the confidence of the led, but reenforces their respect for the honesty, integrity and insight of the leader.

The capacity and the willingness to make decisions can be cultivated. With some people indecisiveness has become a vicious habit. But the opposite trait can by deliberate intention be built into a helpful habit.

Start the habit of deciding by making up your mind



promptly on small things. Acquire the habit of selecting your choices firmly and then dropping all other possible alternatives from your mind. Such action need not be arbitrary or capricious. Judgment can be exercised; alternatives should be critically reviewed. But action is necessary! The wise leader can learn to decide what issues are so important that he must take time and thought to weigh them; but these are relatively few. The world rightly expects leaders to decide and to start performance.

Another way to assure that decision-making will be easier and less often needed, is the prior planning and standardizing of as much of the usual routine of operation as can safely be left to standard practice instructions. For a leader to find himself called upon too frequently for decisions is usually--prima facie--evidence that the ordinary course of operating activities has not been well laid out, that instructions have not been well imparted, that the responsibility for the smooth flow of execution has not been adequately delegated.

All this is no argument for the leader's playing a lone hand. It is not a contradiction of anything already said about the necessity for taking counsel, for using the conference to create or change group purposes, for getting a common mind and desire to develop where confusion and difference prevailed before. There is a distinction to be observed between methods of getting agreement and the need for being eventually decisive about the fact that there is agreement and that the time has come to lead on to execution.





Also, nothing that is said on behalf of decisiveness should be construed as arguing for stubbornness, obstinacy or inflexibility on the leader's part. Some may overplay it in these directions, just as there will be those who, lacking the courage of their decisions, will try to save their faces by placing blame upon colleagues or subordinates if decisions prove wrong.

These misconceptions of the need for decisiveness do not make it less essential. Leaders should appreciate the part that judgment plays, and train themselves to size up situations rapidly by developing the habit of thinking problems through systematically. Thus in a well informed and logical mind decisiveness can work with speed and accuracy.

Finally, the real leader will stand ready courageously to pay the price of seeing his decision through without the disruptive tactics of blaming others for their own errors.

#### Intelligence

The factor of intelligence in personality is perhaps more completely innate than most others. As used here, intelligence means capacity to see the point, to sense relationships and analogies quickly to "put two and two together," to find the salient factors in past experience which are helpful in shedding light on present difficulties. Intelligence is the ability to appraise situations readily, to see their significance in the total setting of present and past experience and to get the cue as to the likely line of wise action.

This capacity differs greatly from person to person. How much it can be developed by conscious effort is still an





open question, but the indications are that not a great deal can be done directly. It is a capacity which seems under normal circumstances to remain fairly constant in quality throughout the individual's life.

What little scientific evidence there is above the consensus of observable facts seems to point to the truth that, other qualities being equal, the person of greater intelligence will probably make the better leader. There is reason to believe that of several candidates for a supervisory position, who seem approximately equal in the other necessary characteristics, the one with the highest intelligence quotient will probably make the best leader.

The few available studies indicate also that this higher intelligence factor in leaders correlates with versatility. The tentative conclusion seems to be that those capable of leading in one field are likely to be found potentially high in capacity to lead in several fields. The kind of eager, alert, outreaching mental quality which marks the leader predisposes him to use his powers in several directions.

The necessity of relatively high intelligence in a leader will be readily acknowledged, it would seem if the demands upon him are considered. In most situations, in his selection of objectives, in his technical mastery of the coordinative process, in his capacity to decide wisely, in his exercise of teaching skill and all the rest--his ability to see the point, appraise experience and get to the heart of problems shrewdly, must be high. And he must show this ability with confidence--with undue delay and without that uncertainty



which would cause anguish or distrust among his followers.

Little can be said to the potential leader in a constructive way about the development of this kind of intelligent resourcefulness. But honest self-knowledge as to one's comparative standing in respect to this quality can sometimes prevent one's reach from exceeding one's grasp. He will be a fortunate leader who can gauge his own powers so accurately that he does not let his ambition dictate an elevation to a place and a power which it will be beyond his capacity to exercise.

Yet even at this point qualifications are necessary. There are unquestionably many leaders who have made up in persistence and dogged determination what they lack in intelligence, or who by integrity and friendliness offset their limitations of mentality.

The general truth still stands, however, that one should not assume a leadership role with which one's intelligence is not able to cope. No leader can rise higher than his mentality will allow. Often successful department heads make poor general executives, and deficiencies of intelligence are frequently the crucial factor.

Honesty with oneself on this point should not be a source of discouragement or a check upon aspiration. But it should enable one to direct one's talents and supplement one's equipment by the development of those other necessary qualities which do in practice help to make up for deficiencies of mental acumen.



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A final reason for emphasizing the value of intelligence is that this question recurs in every organization: How shall we get this done? Sometimes the answer emerges out of group deliberation. But responsibility for applying ideas which will answer all the "how" questions falls ultimately upon the leader. He it is who must take the initiative in finding the right ideas, in facilitating their proper evaluation, in expressing them and finally in putting them across. He does not do this all alone or unaided. But, from whatever source, he must have ideas. These may relate to any aspect of the group's endeavor, to the normal flow of activities or to the handling of crises and emergencies. And he is a poor leader whose ingenuity fails to supply the answer.

Quite irrespective of how he comes by his ideas, the leader at every level has to have intelligence enough to know how to implement the endeavors of this group toward the given aim. He may fall far short of being himself an "idea man." But he must be able to take the ideas of tacticians, strategists, theorists and all kinds of experts and see that from them a proper selection is made, an understandable phrasing of them and, finally, that they are put into action by his followers.

Two other correlative qualities deserve mention in this connection, as special evidences of intelligence—namely imagination and a sense of humor.

The capacity for imagination can probably be improved by deliberate effort. It may be defined as a mental picturing of a new combination of ideas brought into meaningful and





useful relation. The ability to imagine is the ability to create in advance in one's own mind a new plan or line of action which when tried proves practical.

It will be seen that this is really but an elaboration of the process of reasoning. It is a more daring, more independent and untrammelled effort. The comptroller, for example, may by reasoning decide that his organization should institute a broad training program. But it is in his imagination that he will build up an advance picture of the facilities he is going to provide, the teachers he will secure, the interesting selection of courses which will be offered, the ways the program will be made to stimulate and elevate the personal capacities of his group.

No doubt people differ tremendously in the vigor and the constructive quality of the imagination they possess. Some people seem to dash off valuable new combinations of ideas as abundantly as sparks come off an emery wheel. Leaders who have this advantage are fortunate; yet they are often in danger of being unwilling to follow excellent products of their imaginations through to performance, or of being quite uncritical as to which of their suggestions are practical and which are not.

Then too there are those--less often will they be leaders--who instead of exercising their imaginations in constructive ways, are content to daydream. They create pleasant fantasies of wish fulfillment quite removed from actuality or possibility. They retire into a dream world of their own creation; and their reveries may well become positively



harmful in bringing about an excessive isolation of the individual and a progressive inability to cope with realities.

Imagination is excellent and essential. It is a good servant but a poor master. It behooves a leader who is trying to cultivate and apply his capacity in that direction to seek the restraining influence of others' criticism and to have the check of testing one new proposal before rushing headlong to the next. In organizations where certain executive leaders are recognized as idea-men, they are carefully kept in hand by their associates when it comes to applying what they can so brilliantly evolve.

It has never been demonstrated that a sense of humor can be acquired. But it surely is important as a lubricant--as helping a leader not to take himself too seriously and as making dealings with others more amiable and less tense. Probably most of us believe that our own sense of humor is excellent and adequate! Even so, it is worth while to suggest how and why a sense of humor is valuable to leaders.

Those in a position of influence over others have their special temptations. They may come to feel much too superior, to be too self-willed and insistent, too pompous, too intent and urgent about their mission. It is easy and natural for their points of strength to become so exaggerated that they are betrayed by them. At this point a sense of humor can be a saving grace and helpful corrective.

A sense of humor is found upon analysis to depend in part on the satisfaction one has in seeing pretensions of





superiority in others deflated. One of the recurring keynotes of situations which make people laugh centers around bringing someone back to a reasonable sense of his self-importance, of restoring to him and to everyone else a better perspective and a more wholesome proportion in the view he has of himself. Humor helps, as we say, to put people in their place in ways that are not too direct, heavy-handed and conducive to resentment.

Again, humor helps people retain a sense of proportion about activity and effort. The single-track mind, too great preoccupation with petty details, insistence in season and out upon one's big idea--these are favorite objects of ridicule and laughter. And the person who can laugh at himself when he recognizes those weaknesses in himself has his own remedy at hand.

#### Teacher

The good leader is a good teacher. His role is like the teacher's in helping followers through experiences which bring a changed mind and motive. Emphasis upon this view of his task would be helpful if for no other reason than that it keeps to the front the complete difference between leading and bossing. A good teacher is never a boss. He is a guide helping to start and hold the students' interest toward mastery in a particular field. And this is no less true of the leader.

An examination of some of the tested principles of good teaching should offer much help to the leader. These will now be briefly considered.





In the first place, the good teacher tries to build up as immediately as possible a sense in the learner that he is engaged upon an enterprise which is significant for him and which he will therefore enjoy. This sense may be imparted to some slight extent by an intellectual appeal, by showing the learner what for him are the value and meaning in what is about to be learned. But more effectively it is conveyed by the teacher's own radiant enthusiasm about the project in hand. Confidence in the worth-whileness of the subject has eventually to be built into the experience of the learner by his own happy results; otherwise his desire ebbs away. The good teacher builds up the desire to learn. The good leader generates a willingness to be led and a sense of its promise and value for the followers.

Second, learning starts at the point of the learner's present total outlook and equipment. The new objective and data to be learned have to be obviously related to what he now knows and feels. Without a clear sense on his part of some connection of the new with the familiar, a beginning can hardly be made. The good teacher knows the mind of the learner just as the good leader should know the present outlook of the led upon their common cause. The learning process starts from there--not from some more advanced point which the teacher or leader may himself have reached.

In fact, too much time can hardly be spent by the leader in getting an accurate knowledge as to where his followers stand mentally and emotionally regarding the purpose in hand. This is true when a new group comes together, when new members join



a group or when a leader believes that the time has come when the group purpose has to be altered in any way.

Third, learning involves the whole organism. The pupil has to think, to feel and to act appropriately for the process to go on successfully. One reason why the educational process seems so often not to "take" and to leave so little residuum of permanent change in the individual, is that learning has not been completed, has not involved the whole person, has not related itself to his total outlook. Much that passes for learning is memorized information, a verbal glibness about matters not emotionally felt or an emotional glow about something, the relationship of which to the rest of living is unrecognized.

It is important to dwell upon the failure along this line of much so-called learning, because it helps to account for frequent failures in leadership. The widely met fact that "a man convinced against his will is of the same opinion still" means for the leader that his effort to effect a change in a follower has not touched him deeply enough, has not influenced his profound convictions or his emotional prejudices. In short, the leader may fail to carry conviction if he ignores the follower's desires and his past background of experience.

Learning, change of outlook, the acceptance of new purpose--these are all active experiences. And they are, too, the results of experiencing. Beyond a certain point there is no short-cutting the process: there is little vicarious learning.

It may occasionally seem to be true that in relation to





group objectives we take other people's word for them and act accordingly. When this is done and there is uncritical acceptance of already formulated aims, there is learning and true acceptance only at the point where the individual finds in action that the aims are commendable because satisfying to him. The test is not the verbal assent; it is the felt satisfaction after experience. For if under such conditions of acceptance of a leader's aim, we find that it gets us into trouble, that the aim proves in action to be unimportant or disadvantageous to us, we rapidly abandon it; and the learning process has only been one of knowing something which we do not want.

We may sum this up by saying, "The leader can most surely count upon the sustained support of the led when they have been through experiences sufficiently like his to have brought them to the same conclusions about what they want and how in general they shall try to get it."

Fourth is the teacher's duty of guiding the learner's experiences and thinking, and supplying the data or problem setting which constitutes the immediate subject-matter of the learning. The teacher makes the learner face up to and realize the relevance of issues, fields of study or immediate problems which then come to disturb the student. His curiosity, his confusion and his unhappiness before an unsolved difficulty are all factors used by the teacher as forces to motivate a change. And this implies clear awareness by the learner of the detailed facts about his difficulties.





It is not that the teacher supplies the answer.

Rightly conceived, the process calls for the teacher's putting the learner in the way of a gradual self-disclosing of the answer--if any answer is to be found. If the teacher knows the "right" answer, he is a good teacher insofar as the learner proves to himself that his answer and the teacher's agree. But there will be situations in which the teaching process properly brings for the learner an answer different from the one held by the teacher. In such instances the teaching is successful if the learner's answer or solution has been arrived at under the guidance of an objective of truth seeking, of completeness of factual analysis, of candor and insight in forming conclusions.

Here again the parallel with the process of leading is close. The leader, too, should help to arouse interest in his and the group's objectives; should, by having the issues clearly brought into view, help to place the followers in problem situations where the pressure of circumstances more or less inevitably moves them on through experiences, the impact and consequence of which are in the new direction of a new conclusion.

In conclusion, it should now be clear that the educational process is not complete short of an active experience of participation in a favorable result by those being led. Their reaction has passed from the realm of opinion into that of a fully sensed conviction only when the leader has helped them through situations which changed their aims. The leader who is too impatient to employ a teaching sense, as thus con-



ceived, simply cannot get permanent results. For such results grow only out of those truly self-propelling motives which are effective because those being led know they are getting increased satisfaction.





## CHAPTER IV

### CONCLUSIONS

The first chapter followed the legislative and directive development of the financial aspects of comptrollership. In this development it was found that no mention was made as to the individuals who were to provide the impetus for the successful application of comptrollership within the military services. With this in mind there followed a general discussion of the criteria which would be of help to the commanding officer in the selection of his potential comptroller and a general discussion of the qualities which would be of help to the potential comptroller as a leader in the field of financial management.

In summary it may be said that:

A. The commanding officer must look for the following qualities in selecting his future comptroller.

1. Comprehensive point of view--He must be capable of viewing the extensive responsibilities and relationships of "top management."

2. Positive and purposeful outlook--He must look on the comptroller organization as a means unto an end and not as an end unto itself. His organization furnishes a service to management that will provide

## CHAPTER IV

### CONCLUSIONS

The first chapter defined the relationship between the physical and the chemical aspects of the chemical reaction. It was shown that the physical aspects of the reaction are of great importance in the study of the reaction. The second chapter discussed the physical aspects of the reaction. It was shown that the physical aspects of the reaction are of great importance in the study of the reaction. The third chapter discussed the chemical aspects of the reaction. It was shown that the chemical aspects of the reaction are of great importance in the study of the reaction. The fourth chapter discussed the physical and chemical aspects of the reaction. It was shown that the physical and chemical aspects of the reaction are of great importance in the study of the reaction.

It is hoped that the reader will find this book of interest.

1. The following chapter will show the relationship between the physical and the chemical aspects of the reaction.

2. The following chapter will show the relationship between the physical and the chemical aspects of the reaction.

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for accomplishment of objectives and missions at lower costs.

3. A leader to develop and utilize a highly skilled professional staff--His thinking must not be overdeveloped in one facet of financial management but rather he must be capable of integrating the respective skills of his technicians into a coherent whole and of effectively stimulating the exercise of their initiative, imagination and professional skills.

4. Thorough understanding of the Marine Corps--He must have had extensive duty in the Fleet Marine Forces and the understanding that the only reason for the establishment of shore activities is for the service and support they provide to the operating forces.

5. Tact--He is a member of the staff; therefore he does not control operations but may influence the performance of operations. He persuades, stimulates, suggests and motivates but cannot order.

6. Above average intelligence--He must be capable of thinking analytically, logically and possess imagination.

B. In his role as a leader in the financial management movement the potential comptroller must perform a critical self-analysis of his own character traits and must self cultivate those qualities which are found to be lacking. The desirable leadership qualities are:

For consideration of the following and please refer to

Page 1000.

1. The first is a letter to the Editor of the

Journal of the American Medical Association dated May 10, 1910, in which the writer states that he has been informed by a number of the members of the Association that they are not in favor of the proposed amendment to the constitution which would give the Executive Committee the right to elect the members of the Council. The writer states that he is in favor of the amendment and that he is sure that the majority of the members of the Association are also in favor of it.

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7. The seventh is a letter to the Editor of the

1. A sense of purpose and direction--must know with greater than average strength of convictions what he wants to get done and where he wants to go.

2. Enthusiasm--must be surcharged with a dynamic emotion, with a hopefulness, with a will to win and an abounding robust sense of joy in the job.

3. Integrity--to gain the trust and loyalty of those people about him.

4. Technical mastery--to possess enough grasp of the ways and means, the technology and processes by means of which the purposes are being realized, to give wise guidance to the directive effort as a whole.

5. Decisiveness--to be able to cut across indecision with decision, to galvanize indifference into enthusiastic performance, to translate doubt of possibilities into the swing of actually doing.

6. Intelligence--the ability to appraise situations readily, to see their significance in the total setting of present and past experience and to get the cue as to the likely line of wise action.

7. Teacher--to help others in understanding the importance of financial management in the costly and diversified Marine Corps of today.

The question may arise as to the similarity, and at times overlapping, of qualities as presented to the commanding officer and to the potential comptroller. It must be remembered that in the first instance the position was emphasized and in the second instance the individual was emphasized. In the first



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case the abilities of the potential comptroller were of major importance while in the second case the relations of the individual to those people about him were of foremost importance.





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